



State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES

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April 27, 2022

The Honorable Karen Umberger, Chairman
Fiscal Committee of the General Court
State House
Concord, New Hampshire 03301

Dear Representative Umberger:

INFORMATIONAL ITEM

In accordance with RSA 9:11, II, Monthly Reporting, I respectfully submit this report regarding the status of the State's fund expenditures, including a comparison of actual expenditures to projected expenditures and an explanation for any substantial variance provided by individual agencies. The report, titled State Share Expenditure Report (SSE), is for the third quarter of fiscal year 2022 through March 31, 2022 and contains the following components:

1. General comments about the report and calculations
2. A spreadsheet detailing the State's fund expenditures including a comparison of actual expenditures to projected expenditures, presented at the agency level within each of the State's funds required to be reported
3. Budget vs. actual variance explanations provided by certain agencies.

Spreadsheet and PDF versions of the fund expenditure analysis presented at the accounting level within each agency and at the expenditure class line level within each accounting unit within each agency will be available online at:

<https://das.nh.gov/accounting/reports.asp>.

I am available to address any questions you may have regarding the design of the report or of the assumptions used in the report. Questions regarding the agency variance explanations may best be answered by the individual agencies themselves.

Respectfully Submitted,

A handwritten signature in dark ink, appearing to read "Dana M. Call", is positioned above the printed name.

Dana M. Call
Comptroller

EXPENDITURES BUDGET VERSUS ACTUAL
STATE SHARE EXPENDITURE REPORT - EXPENDITURE ANALYSIS SUMMARY
FY2022 YTD THROUGH MARCH
REPORT DATE: 04/11/2022

Company	Dept	Agency	FY22 Bal Fwd	FY22 Encumbered	FY22 Adj Auth Bud	FY22 Add/Del	FY22 Curr Mod Bud	FY22 YTD Budget	FY22 YTD Actual	YTD Bud % of Full Bud	YTD Spend % of Full Bud	FY22 Bud Var \$	FY22 Bud Var %
10-General	F 02-EXECUTIVE DEPT	002-EXECUTIVE DEPT	20,821	2,784	2,332,995	48,419	2,402,235	1,874,114	1,596,747	78.02	66.47	277,368	-14.80
10-General	F 04-LEGISLATIVE BRANCH	004-LEGISLATIVE BRANCH	18,131,401	0	19,818,912	359,887	38,310,200	29,272,614	14,914,418	76.41	38.93	14,358,196	-49.05
10-General	F 05-EXECUTIVE COUNCIL	005-EXECUTIVE COUNCIL	908	908	256,336	1,199	258,443	203,014	187,468	78.55	72.54	15,546	-7.66
10-General	F 07-JUDICIAL COUNCIL	007-JUDICIAL COUNCIL	125,338	451,648	31,732,906	1,238,277	33,096,521	31,025,261	30,959,952	93.74	93.54	65,309	-0.21
10-General	F 10-JUDICIAL BRANCH	010-JUDICIAL BRANCH	2,056,057	3,637,672	100,638,658	663,908	103,358,623	78,255,411	69,073,310	75.71	66.83	9,182,100	-11.73
10-General	F 12-MILITARY AFFRS	012-MILITARY AFFRS & VET SVCS	1,835,327	144,731	5,790,254	31,937	7,657,517	5,933,158	4,284,947	77.48	55.96	1,648,211	-27.78
10-General	F 14-ADMINISTRATIVE	014-ADMINISTRATIVE SERV DEPT	3,263,486	1,731,516	53,441,782	4,001,759	60,707,027	45,467,053	40,777,637	74.90	67.17	4,689,415	-10.31
10-General	F 18-AGRICULT, MARKETS & FOOD DEPT	018-AGRICULT, MARKETS & FOOD DEPT	1,157,762	92,382	3,269,537	79,598	4,506,897	3,568,717	2,207,121	79.18	48.97	1,361,596	-38.15
10-General	F 20-JUSTICE DEPT	020-JUSTICE DEPT	647,645	1,052,350	12,439,783	10,848,596	23,936,025	17,236,496	12,503,874	72.01	52.24	4,732,622	-27.46
10-General	F 22-BUS & ECON AFFS	022-BUS & ECON AFFAIRS DEPT	6,780,770	6,615,411	15,544,961	52,907	22,378,637	10,569,829	10,982,309	47.23	49.07	-412,480	3.90
10-General	F 23-SAFETY DEPT	023-SAFETY DEPT	2,659,847	587,652	14,777,193	2,405,070	19,842,110	15,526,979	10,460,166	78.25	52.72	5,066,813	-32.63
10-General	F 27-EMPLOYMENT SECURITY DEPT	027-EMPLOYMENT SECURITY DEPT	-110,875	0	0	0	-110,875	-68,805	0	62.06	0.00	-68,805	-100.00
10-General	F 32-STATE DEPT	030-BOXING & WRESTLING COMMISSION	0	0	6,427	750	7,177	5,198	3,044	72.42	42.41	2,154	-41.44
10-General	F 32-STATE DEPT	032-STATE DEPT	0	0	2,456,290	196,192	2,652,482	2,112,783	1,672,920	79.65	63.07	439,863	-20.82
10-General	F 35-NATURAL & CULTURAL RESOURCES DEPT	035-NATURAL & CULTURAL RESOURCES DEPT	96,645	59,769	8,279,747	70,980	8,447,372	6,471,745	5,783,156	76.61	68.46	688,589	-10.64
10-General	F 38-TREASURY DEPT	037-COMMUNITY DEV FINANCE AUTH	0	0	200,000	0	200,000	200,000	200,000	100.00	100.00	0	0.00
10-General	F 38-TREASURY DEPT	038-TREASURY DEPT	37,778,044	4,697,742	91,844,636	2,223,150	131,845,830	98,777,606	80,843,068	74.92	61.32	17,934,538	-18.16
10-General	F 95-HHS: COMMISSIONER'S OFFICE	042-HHS: HUMAN SERVICES	7,896,263	7,602,088	96,924,827	15,002,328	119,823,418	90,362,655	82,284,855	75.41	68.67	8,077,801	-8.94
10-General	F 43-VETERANS HOME	043-VETERANS HOME	765,524	800,823	17,706,220	119,038	18,590,782	14,526,874	10,712,007	78.14	57.62	3,814,867	-26.26
10-General	F 44-ENVIRONMENTAL SERVICES DEPT	044-ENVIRONMENTAL SERVICES DEPT	18,427,790	1,252,468	15,221,597	292,877	33,942,264	26,510,358	16,063,608	78.10	47.33	10,446,749	-39.41
10-General	F 95-HHS: COMMISSIONER'S OFFICE	045-HHS: HUMAN SERVICES-DEHS	1,268,462	1,798,895	49,135,986	-4,338,057	46,066,391	35,592,653	29,998,139	77.26	65.12	5,594,514	-15.72
10-General	F 46-CORRECTIONS DEPT	046-CORRECTIONS DEPT	3,881,461	10,031,188	138,372,646	3,157,490	145,411,597	112,872,376	103,173,277	77.62	70.95	9,699,099	-8.59
10-General	F 95-HHS: COMMISSIONER'S OFFICE	047-DIVISION OF MEDICAID SERVICES	28,285,542	6,013,108	287,256,704	31,424,635	346,966,881	279,952,646	259,933,428	80.69	74.92	20,019,218	-7.15
10-General	F 95-HHS: COMMISSIONER'S OFFICE	048-HHS: DLTS-ELDERLY&ADULT SVCS	17,526,601	7,709,196	49,640,555	-2,378,651	64,788,506	47,654,844	35,924,576	73.55	55.45	11,730,268	-24.62
10-General	F 50-UNIVERSITY SYSTEM OF NH	050-UNIVERSITY SYSTEM OF NH	0	0	88,500,000	0	88,500,000	66,375,000	66,375,000	75.00	75.00	0	0.00
10-General	F 52-DEPT. OF ENERGY	052-DEPT OF ENERGY	0	11,482	95,276	7,005	102,281	76,711	49,392	75.00	48.29	27,318	-35.61
10-General	F 52-DEPT. OF ENERGY	054-SITE EVALUATION COMMITTEE	0	0	125,616	0	125,616	94,212	3,014	75.00	2.40	91,198	-96.80
10-General	F 56-EDUCATION DEPT	056-EDUCATION DEPT	9,231,070	3,546,905	23,700,423	246,578	33,178,071	25,355,156	17,355,371	76.42	52.31	7,999,785	-31.55
10-General	F 58-COMMUNITY COLLEGE SYSTEM OF NH	058-COMMUNITY COLLEGE SYSTEM OF NH	0	0	56,000,000	1,500,000	57,500,000	43,125,000	43,500,000	75.00	75.65	-375,000	0.87
10-General	F 14-ADMINISTRATIVE	063-HOUSING APPEALS BOARD	17,174	387	417,577	3,684	438,435	272,122	283,271	62.07	64.61	-11,149	4.10
10-General	F 14-ADMINISTRATIVE	071-NH STATE COMM ON AGING	0	0	144,170	1,107	145,277	108,958	86,134	75.00	59.29	22,824	-20.95
10-General	F 73-PUBLIC EMPLOYEE LABOR REL BRD	073-PUBLIC EMPLOYEE LABOR REL BRD	2,338	2,555	491,433	3,222	496,993	395,104	359,675	79.50	72.37	35,429	-8.97
10-General	F 75-FISH AND GAME DEPT	075-FISH AND GAME DEPT	1	0	100,000	0	100,001	75,001	100,000	75.00	100.00	-24,999	33.33
10-General	F 20-JUSTICE DEPT	076-HUMAN RIGHTS COMMISSION	4,066	7,844	758,280	13,585	775,931	600,220	553,559	77.35	71.34	46,661	-7.77
10-General	F 84-REVENUE ADMINISTRATION DEPT	084-REVENUE ADMINISTRATION DEPT	204,202	250,980	20,155,316	184,480	20,543,998	16,190,268	13,660,547	78.81	66.49	2,529,721	-15.62
10-General	F 87-POLICE STANDARDS & TRAINING COUNCIL	087-POLICE STANDARDS & TRAINING COUNCIL	73,333	324,392	4,064,590	36,078	4,174,001	2,820,309	2,521,400	67.57	60.41	298,909	-10.60
10-General	F 14-ADMINISTRATIVE	088-OFFICE OF THE CHILD ADVOCATE	0	0	719,198	6,896	726,094	567,935	486,887	78.22	67.06	81,048	-14.27
10-General	F 89-TAX & LAND APPEALS BOARD	089-TAX AND LAND APPEALS BOARD	3,707	1,058	919,073	5,982	928,762	724,554	566,404	78.01	60.98	158,149	-21.83
10-General	F 95-HHS: COMMISSIONER'S OFFICE	090-HHS: PUBLIC HEALTH DIV	7,211,058	3,403,099	72,181,995	-54,461,580	24,931,474	18,788,124	11,212,996	75.36	44.98	7,575,128	-40.32
10-General	F 95-HHS: COMMISSIONER'S OFFICE	091-HHS: GLENCLIFF HOME	422,096	281,404	8,246,266	-584,737	8,083,625	6,426,410	5,584,742	79.50	69.09	841,668	-13.10
10-General	F 95-HHS: COMMISSIONER'S OFFICE	092-HHS: BEHAVIORAL HEALTH DIV	37,996,742	35,559,271	56,953,901	-169,576	94,781,067	70,513,066	27,644,811	74.40	29.17	42,868,256	-60.79
10-General	F 95-HHS: COMMISSIONER'S OFFICE	093-HHS: DLTS-DEVELOPMENTAL SVCS	45,983,280	4,360,833	190,175,529	173,973	236,332,782	170,425,995	143,676,251	72.11	60.79	26,749,743	-15.70
10-General	F 95-HHS: COMMISSIONER'S OFFICE	094-HHS: NH HOSPITAL	49,858,225	11,938,269	45,701,044	-2,387,852	93,171,417	65,848,807	31,778,463	70.67	34.11	34,070,343	-51.74
10-General	F 95-HHS: COMMISSIONER'S OFFICE	095-HHS: COMMISSIONER'S OFFICE	15,997,425	5,883,223	73,369,581	-280,415	89,086,592	50,638,797	46,228,119	56.84	51.89	4,410,679	-8.71
10-General	F 96-TRANSPORTATION DEPT	096-TRANSPORTATION DEPT	24,699,938	19,279,519	1,503,148	19,260,376	45,463,462	32,639,713	9,853,147	71.79	21.67	22,786,566	-69.81
12-Liquor Control	77-LIQUOR COMMISSION	077-LIQUOR COMMISSION	6,462,021	5,867,008	78,124,700	409,531	84,996,252	63,761,144	74,427,529	75.02	87.57	-10,666,385	16.73
13-Sweepstakes	083-LOTTERY COMMISSION	083-LOTTERY COMMISSION	513,613	1,351,644	12,350,104	2,787,496	15,651,213	11,401,963	10,409,696	72.85	66.51	992,266	-8.70
15-Highway	F 23-SAFETY DEPT	023-SAFETY DEPT	2,847,717	4,001,638	73,965,525	6,164,457	82,977,700	63,164,227	47,733,544	76.12	57.53	15,430,683	-24.43
15-Highway	F 96-TRANSPORTATION DEPT	096-TRANSPORTATION DEPT	37,423,938	11,562,199	188,546,180	4,603,937	230,574,055	177,025,862	135,461,503	76.78	58.75	41,564,360	-23.48
17-Turnpikes	22-BUS & ECON AFFS	022-BUS & ECON AFFAIRS DEPT	0	0	1,055,524	5,610	1,061,134	795,851	716,819	75.00	67.55	79,032	-9.93
17-Turnpikes	23-SAFETY DEPT	023-SAFETY DEPT	0	0	42,252	0	42,252	31,689	82,818	75.00	196.01	-51,129	161.35
17-Turnpikes	96-TRANSPORTATION DEPT	096-TRANSPORTATION DEPT	140,372,601	45,601,703	157,080,349	457,031	297,909,981	234,146,948	85,021,753	78.60	28.54	149,125,196	-63.69
20-Fish & Game	F 75-FISH AND GAME DEPT	075-FISH AND GAME DEPT	303,024	666,969	15,789,377	772,785	16,865,185	13,203,499	11,120,821	78.29	65.94	2,082,678	-15.77
40-Education	56-EDUCATION DEPT	056-EDUCATION DEPT	79,835,859	3,277,358	1,084,530,891	11,250,836	1,175,617,586	1,171,133,411	1,118,776,979	99.62	95.17	52,356,432	-4.47
40-Education	84-REVENUE ADMINISTRATION DEPT	084-REVENUE ADMINISTRATION DEPT	0	0	800,000	0	800,000	337,420	238,098	42.18	29.76	99,323	-29.44
			611,958,251	211,462,069	3,273,696,270	55,512,774	3,941,167,295	3,260,967,056	2,730,408,772			530,558,284	

State Share Expenditure Report (SSE) Overview

RSA 9:11, II, requires that spending associated with certain funding sources be reported periodically. These funding sources, referred to collectively as ‘state share’ are: General funds, Education Trust funds, Highway funds, Fish and Game funds, Turnpike funds, Liquor funds, and Sweepstakes funds. In order to report spending only for these specific state share funding sources, total spending must be multiplied by the state share percentage of the total mix of funding sources. This calculation must be done at the individual expense class line level, of which there are thousands of lines. If the state share fund mix percentage is incorrect, then the calculation of state share spending is inaccurate. Working with state agencies, we have attempted to ensure that state share fund mix percentages are accurate.

RSA 9:11, II, requires a comparison between the state share projected budget for the fiscal year to date (FYTD) and the state share actual spending FYTD, and an explanation from each agency on the variance between the two. The projected budget amount is another calculation and it is based on the rate of spending in the prior fiscal year for each individual expense class line. So even if the state share fund mix were correct in all cases, if the assumption that prior year spending rate held true for the current year was not valid, then the projected FYTD state share projected budget calculation would not be valid as well. If an agency made a payment in the current year earlier in the year than that same payment was made in the prior year then the budget variance would appear negative. However, that variance could be attributable only to the different timing between years.

Variances

The variances are calculated at 3 different levels: 1. At the state share total fund level within each agency; 2. At the Accounting Unit level within each agency; 3. At the Expense Class level within each Accounting Unit within each agency.

The agency variance explanation is meant to be the opportunity for agencies to explain the reasons behind the calculated fiscal year to date budget vs actual variances. ***For purposes of this report, agencies have provided high level explanations where the variance is projecting a million plus/minus “excess” or “shortfall” at the individual class level.***

When developing explanations of the variance agencies consider the following:

- Are there unrecorded but known upcoming transactions that will affect the variance?
- Should stale encumbrances be liquidated?
- Are there substantial known GAAP adjustments that could impact the variance?
- Is estimated revenue still expected to come in at budgeted amounts?

The calculation of these FYTD variances between the projected budget and actual represents a variance as of a point in time based on the calculations and assumptions described above. If any of the inputs or assumptions are not valid, the calculated budget variance is not valid. When this report is for the 1st quarter, agencies may have identified some lapse estimates within the parameters of this report.

There are certain agencies for which we did not request a variance explanation, due to our estimation that any explanation was not necessary:

1. University System of New Hampshire
2. Community College System of New Hampshire
3. Community Development Finance Authority

In these cases, the nature of the appropriations to these entities is such that there is no uncertainty around the degree to which the appropriations will be paid out. The entire amounts appropriated to these 3 entities will be spent in each fiscal year.

Report Calculation Descriptions

1. **Calculation of FY22 Balance Forward (state share):** The FY22 Balance Forward is the product of the balance forward amount multiplied by the prior fiscal year state-share % for the balance forward from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit.
2. **Calculation of FY22 Encumbered (state share):** The FY22 Encumbered is the product of the total encumbered amount multiplied by the state-share % for the current year appropriations from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit. Encumbrances are shown to illustrate additional obligations against appropriations, but only spending amounts are compared against the projected budget amounts.
3. **Calculation of FY22 Adjusted Authorized Budget (state share):** The FY22 Adjusted Authorized Budget is the product of the enacted budget multiplied by the state-share % for the current year appropriations from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit.
4. **Calculation of FY22 Additions/Deletions (state share):** The FY22 Addition/Deletions is the product of the total of any increases or decreases to appropriations made after the budget is enacted (appropriation transfers, Fiscal Committee or Governor & Council items, etc.) multiplied by the state share % for the current year appropriations from either the fund mix override table or NH FIRST. This calculation is made at the individual expenditure class line level within each accounting unit.
5. **Calculation of FY22 Current Modified Budget (state share):** The FY22 Current Modified Budget is the sum of the state share of the balance forward from the prior year plus the state share of the current year budget including any adjustments made after adoption. At each expenditure class line within each accounting unit, the state share % for the balance forward from either the fund mix override table or NH FIRST is multiplied by the total balance forward to result in the state share \$ for balance forward. Then, the state share % for the current year appropriations from either the fund mix override table or NH FIRST is multiplied by the total current year appropriations to result in the state-share \$ for current year appropriations. These two state share \$ amounts are added together to result in the total state share Current Modified Budget amount, which represents the total authority to spend for the fiscal year within each expenditure class line.
6. **Calculation of FY22 YTD Budget (state share):** The FY22 YTD Budget is the product of the projected burn rate multiplied by the FY22 Current Modified Budget. This calculation converts the annual Current Modified Budget to a year-to-date Current Modified Budget figure, in order to compare to year-to-date actual spending. For each expenditure class line, the projected burn rate is the percentage of total prior year spending that had occurred YTD through the same month in the prior fiscal year. In the absence of prior year data, the projected burn rate is the number of months completed to date in the current fiscal year divided by 12 months. ***This projected burn rate is the most important assumption used in this analysis. If the assumption does not hold in the current year, then that should be included as part of the variance explanation.***

7. **Calculation of FY22 YTD Actual (state share):** The FY22 YTD Actual is the product, at each expenditure class line, of the total spending YTD multiplied by the state share % for the current year appropriations from either the fund mix override table or NH FIRST.
8. **Calculation of YTD Budget % of Full Budget (state share):** The FY22 YTD Budget (state share) reflected as a percentage of the total budget (FY22 Curr Mod Bud (state share)).
9. **Calculation of YTD Spend % of Full Budget (state share):** The FY22 YTD Actual (state share) reflected as a percentage of the total budget (FY22 Curr Mod Bud (state share)).
10. **Calculation of FY22 YTD Budget Variance (state share):** The FY22 YTD Budget Variance is the difference between the calculation of the FY22 YTD Budget (state share) and the calculation of the FY22 YTD Actual (state share). This is shown as both a dollar variance and a percentage variance as compared to the FY22 YTD Budget amount.

State Share Expenditure Report (SSE) VARIANCES

Agency Name: 010 – Judicial Branch

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	1880	Supreme- Superior- Probate-District	060	\$1,174,778	n/a	06/30/22	~\$620,000

COMMENT: This is due primarily to the impact of the one-time health "holiday" that was issued in Pay Period 21 in FY2021. That "holiday", which was a credit to Cls 60 Benefits, totaled \$651,025 in AU1880, and was issued in April, 2021. This impacted the total actual expense for FY2021 in Cls 60. Because health costs through March 31, 2021 did not include this credit, it artificially increased the percentage spend rate in FY2021 through March 31, 2021. When this artificially high percentage was applied to FY2022's Cls 60 Benefits appropriation amount, it artificially inflated the expected spend in FY2022 through March 31, 2022. If the \$651,025 health "holiday" had not occurred, the spend in Cls 60 in AU1880 through March 31, 2022 would have been much closer to the spend in Cls 60 in AU1880 through March 31, 2021.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	1880	Supreme- Superior- Probate-District	073	\$1,219,630	N/A	6/30/22	~\$650,000

COMMENT: AU1880 Cls 73 is where appropriation for the Statewide Drug Court is budgeted. Last fiscal year through March 31, 60 invoices related to the program had been processed. This fiscal year through March 31, 49 invoices have been processed. We are in receipt of 5 invoices that have been received between March 22 and March 28 that have yet to be processed, totaling \$177,350.14. Had these invoices been processed by March 31, 2022, spend through March 31 in this fiscal year would still be lagging significantly versus spend through March 31 last fiscal year. So while the timeliness of processing invoices received can still be improved upon, the drug courts also need to be more timely in their submission of invoices for processing. We plan to reach out to the drug courts regarding this issue in the hope of returning the processing rate to one that is more in line with what it had been last fiscal year.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	8670	Circuit Court	060	\$2,143,905	N/A	6/30/22	~\$1,400,000

COMMENT: The variance here is the net result of two issues – one related to budgeted positions and the other related to the “health” holiday issued in FY2021.

Budgeted Positions: As was discussed in the FY2022 Q2 report, AU8670 Cls 60 is where appropriation for benefits relating to all circuit court staff, including judges, is budgeted. Funding for four full-time judge positions as well as 2 full-time clerical positions was added to the circuit court budget in FY22. Because judges’ retirement benefits are significantly more than NHRS retirement benefits (77.6% of salary versus 14.53% of salary, respectively), there was a disproportionate impact to the circuit court’s benefits budget due to the addition of 4 full-time judge positions in the FY22 budget as compared to the FY21 budget. The circuit court judge vacancy rate in FY22 has been much greater than the vacancy rate through the same period of time in FY21. While for a brief time in FY2022 all full time judge positions in the circuit court were filled, it was not long before two full time judicial positions became vacant, and have remained so. Consequently, applying FY21's spend rate to FY22's appropriation when there are many unfilled positions gives the impression spend should be greater than it is.

Agency Name: 012 – Military Affairs & Veteran Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	3252	Veteran Svcs Mental Health and Social Isolation	102	\$1,077,000	N/A	06/30/23	\$0

COMMENT: AU3252 is two year funding ending June 30, 2023 from HB2 and it is a new program to our agency. We are in process to contract out for the programs. Actual the balance as today is \$1,436,000, and we haven't encumbered any contracts yet.

Agency Name: 014 - Department of Administrative Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2903	RETIREEES HEALTH INSURANCE	102	\$1,806,161	N/A	6/30/2023	\$5,461,739

COMMENT: The enacted FY22 Retiree Health Budget uses FY22 budget rates and enrollment projections developed based on plan information as of November 2020. The FY22 estimated lapse is due to savings achieved by entering into a Medicare Advantage contract with Aetna effective January 1, 2021, which resulted in lower actual working rates compared to FY22 budget working rates. Additionally, recent data indicates lower than projected medical and pharmacy claims expenses for the remainder of FY22. The

estimated lapse is non-lapsing within the biennium. Excess appropriation at the end of FY23 will lapse into general fund.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	1302	SPECIAL DISBURSE MENTS	204 - SETTLEMENT PYMT RSA99- D2	\$(1,528,032)	N/A	6/30/2022	\$0

COMMENT: There is no estimated lapse in this class in this account. The amount short listed above is due to timing. Settlement payments are processed and paid from class 204 and the Division of Accounting draws a warrant from funds otherwise not appropriated to appropriate the payment amount to class 204. The warrant for a recent payment was appropriated after this report was run and when the report was run it resulted in a shortfall in this class due to timing.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	8007	SALARY ADJUSTMENT FUND	219-SALARY ADJUSTMENT FUND	\$(1,111,433)	N/A	6/30/2022	\$4,775,072

COMMENT: The Salary Adjustment Fund is available for agencies to help fund unexpected shortfalls due to position turnover, termination payouts, and retirement payouts. Agencies can request funds from the Salary Adjustment Fund and these requests are combined into one formal request to Governor and Council at the end of each fiscal year. While there was a shortfall in this account as of 3/31/22 due to a transfer out to the Department of Corrections, the account is expected to have an excess amount projected to lapse of approximately \$4.8M by year end. During April, in accordance with RSA 99:4, the Division of Accounting processed a sweep of general fund appropriations that would otherwise lapse from state agencies accounts and the funds were deposited into the Salary Adjustment Fund accounting unit.

Agency Name: 020 - Department of Justice

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2601	Attorney General	233	\$(1,133,219)	See comment	06/30/2022	\$200,000

COMMENT: DOJ starts out at \$350,000 budgeted for litigation cost. When funds are needed, DOJ goes to fiscal to request more funding pursuant to RSA 7:12. To date we have requested funds twice. DOJ has approximately \$1.4 million available and expects to spend all funds with a small lapse amount.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	1897	FRM Settlement	068	\$3,703,209		6/30/2022	\$700,000

COMMENT: 100% General Funds Possible passage of bill which will give any remaining to Victims Assistance.

Agency Name: 022- Business and Economic Affairs

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2019	Tourism Development Fund	069	\$(2,053,988)	N/A	N/A	\$ -

COMMENT: This non-lapsing fund (RSA 12-O:16), Class 069 is the only expense account in it. There was a balance forward amount of over \$6M. FY21's burn rate was extremely low (7.64%) due to the pandemic. Tourists were not coming to the state and marketing campaigns were delayed. FY20's burn rate was 96.77% for comparison.

Agency Name: 023- Department of Safety

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	3077	Sub Abuse Enforcement- Local Grants	073	\$2,197,347	N/A	6/30/2023	TBD

COMMENT: Balance amount is due to timing of reimbursements to locals. Per HB2 91:381 II the total appropriation is to be expended over the two-year biennium ending June 30, 2023 and no more than 50% can be expended in each fiscal year.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
15	1379	Ret Pension Benefit Health Ins	064	\$2,798,626	N/A	6/30/2022	2,798,626

COMMENT: This is just a clearing account, so expecting the full balance to lapse.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
15	4003	Equipment New Replacement	030	\$1,871,806	N/A	6/30/2022	TBD

COMMENT: Balance amount in excess is due to timing and availability of Cruiser purchases. It is anticipated that much of the remaining balance will be spent by June 30 2022.

Agency Name: 038 - State Treasury

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2076	Debt Service	043	\$9,807,187	N/A	06/30/23	N/A

COMMENT: The projected spend rate assumption does not apply for these debt service expenditures. Appropriation is expended in accordance with the following quarterly percentages per Treasury's Debt Service schedule.

<u>FY22</u>	<u>FY21</u>
• Qtr. 1 6%	Qtr. 1 25%
• Qtr. 2 50%	Qtr. 2 41%
• Qtr. 3 24%	Qtr. 3 17%
• Qtr. 4 20%	Qtr. 4 16%

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	1066	Governor's Scholarship Fund	107	\$7,697,687	Non-lapsing		N/A

COMMENT: Payments are made semi-annually, in December and in April, so the projected spend rate assumption does not work in this instance.

4-C:32 Governor's Scholarship Program and Fund Established.

I. There is hereby established the governor's scholarship program and the governor's scholarship fund. The program and fund shall be administered by the commission. The fund shall be kept distinct and separate from all other funds and shall be used to provide scholarships which a recipient shall apply to the costs of an education at an eligible institution. The funds shall be distributed to an eligible in-

stitution based on the number of eligible students awarded a scholarship and upon receipt of a request for reimbursement for such scholarship funds accompanied by appropriate documentation.

II. The state treasurer shall credit to the fund any appropriation relating to the governor's scholarship fund made in each fiscal year to the commission. The state treasurer shall invest the fund in accordance with RSA 6:8. Any earnings shall be added to the fund.

III. All moneys in the fund shall be non-lapsing and continually appropriated to the commission for the purposes of this sub-division.

Agency Name: 043 – New Hampshire Veterans Home

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	5359	Vets Home Professional Care	010- Personal Services Perm	\$ 1,079,929		N/A	0

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	5359	Vets Home Professional Care	060- Benefits	\$ 1,013,286		N/A	0

COMMENT: There is a pending fiscal item that moves many of these funds into our class 018 overtime due. The excess found in class 010 is due to unfilled direct care positions.

Per Administrative Rule, if excess funds remain in class 10 they will be transferred in the final quarter to cover shortfalls in class 018 direct care overtime and in class 050 Temporary part time.

Agency Name: 044 - Department of Environmental Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	1003	State Aid Grants- Wastewater	073	\$ 8,166,813		06/30/23	

COMMENT: Under the State Aid Grant (SAG) programs for wastewater, payments are made to communities based upon their debt service schedules with the majority of payments being made in selected months, such as August or April. Because payments are not made evenly across the year, the excess amount will vary from quarter to quarter.

Agency Name: 046 - Department of Corrections

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LASPE ESTIMATE
10	3372	NH State Prison for Men	018- Overtime	\$(1,584,693)	*see below	6/30/2023	\$0
FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LASPE ESTIMATE
10	8302	District Offices	018- Overtime	\$(1,382,391)	*see below	6/30/2023	\$0

COMMENT: Overtime continues to be a challenge due to the high vacancy rate. To address the vacancies, the Department is aggressively recruiting in various methods. In addition, the Department has established a one-year temporary position to be dedicated to recruitment and retention efforts as recruiting numbers are dropping and retention continues to be an issue statewide.

*The Department transfers appropriations periodically throughout the year to cover shortfalls in this class line.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LASPE ESTIMATE
10	8236	Pharmacy	100- Prescription Drug Expense	\$1,441,092		6/30/2023	\$0

COMMENT: The budget for FY 2022 is higher than the budget for FY 2021 and expenditures are lower, creating a larger variance compared to last year. Expenditures are lower partly due to the NHDOD now being a covered entity under the federal 340B Drug Pricing Program and began purchasing pharmaceuticals for HIV and HCV in December of 2021. This program requires drug manufacturers to give significantly reduced prices to eligible entities. The first order we placed resulted in a 42% decrease in costs for these two classes of medications. Savings vary based on the number of patients we have requiring these medications as well as the fluctuations in prices that manufacturers experience. In addition, there is a slight downward trend in population compared to last year.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LASPE ESTIMATE
10	8231	Mental Health	101- Medical Payments to Providers	\$1,663,395		6/30/2023	\$0

COMMENT: The variance is primarily due to the timing of payments. Due to vendor system issues, invoices were received later than prior years for processing.

Agency Name: 56 Dept. of Education

Total by Agency Excess \$55,041,837

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2531	Assessment State	612	2,560,238	None expected	N/A	None
40	2196	EFT Admin	038	1,859,775	None Expected	N/A	None
40	3043	Building Aid	077	22,777,094	None expected	N/A	None
40	3043	Adequate Education Grants	079	15,235,447	None expected	N/A	None
40	3043	Charter School Tuition	611	14,086,891	None expected	N/A	None
40	3043	Special Education Aid	629	1,454,750	None expected	N/A	None
40	3043	Education Freedom Accts	652	-2,932,358	None Expected	N/A	None

COMMENTS: The State Assessment Fund (2531) is off due to COVID. This fund is not expected to have a lapse at year end.

The EFT Administration Fund (2196) was just established, and is currently is the contract stage. This fund is not expected to lapse at year end.

The Education Trust Fund account (3043) is below the YTD Budget due to reduced enrollment and eligibility of students. Adequacy payments are made in September (20%), November (20%), January (30%) and April (30%) and are based on a formula as set by RSA 198:40-42.

There is not expected to be a lapse at year end.

This remaining part of the Education Trust Fund is composed of funds for Building Aid Education, Tuition and Transportation Aid, Charter School Tuition, Special Education Aid, Student Data System and Education Freedom Accounts. Historically, the majority of these funds are expended in the 2nd quarter and 3rd quarter of the fiscal year. The Education Freedom Accounts are paid twice a year, with the majority paid in the first half of the year. There is not expected to be a lapse at year end.

Agency Name: 077 - Liquor Commission

Total by Agency Short \$ (11,210,835.03)

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LASPE ESTIMATE
12	1030	STORE OPERATIONS	049	\$(19,032,976)	Unbudgeted account	N/A	

COMMENT: The shortage is a result of the statutory requirement to transfer funds to the Alcohol Abuse Prevention and Treatment fund and Granite Advantage fund that are unbudgeted.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
12	1022	MANAGEMENT INFORMATION SYSTEMS	027	\$1,675,858		N/A	

COMMENT: The calculated burn rate is not accurate because of the timing of IT projects and needs.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LASPE ESTIMATE
12	1030	STORE OPERATIONS	060	\$1,360,685		N/A	

COMMENT: The budget variance is due to the Commission's vacancy rate and benefit mix for employees.

Health & Human Services

Agency Name: 042 - Division for Children, Youth and Families

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2958	Child-Family Services	643	\$(1,666,760)		6/30/23	\$0
10	2958	Child-Family Services	102	\$2,237,331		6/30/23	\$0

COMMENT: This accounting unit represents the costs associated with purchased services for Abuse and Neglect, CHINS and delinquent clients. These services include board and care ordered by the courts. As a result of the Families First Transition Act documentation requirements, there is a delay in our ability to claim IV-E dollars, which has resulted in an increased use of general funds and has led to a shortage. With respect to the reported excess funds within class 102, this is largely due to the timing of a G&C approval in which Waypoint was required to return funds before they could provide us with an invoice for said funds. The majority of this reported excess will be diminished once we are properly invoiced.

Agency Name: Division of Economic and Housing Stability; Bureau of Child Development

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	2977	Child Development Program	536- Employment Related Child Care	\$1,353,606		6/30/22	\$0

COMMENT: This accounting unit represents the costs associated with Employment Related Child Care Scholarship services. Due to the COVID-19 Pandemic and provider enrollment, spending is down, which is causing the excess. General funds will be spent first in this class to satisfy Federal grant match requirements.

Agency Name: Division of Economic and Housing Stability; Bureau of Housing Supports

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	7927	Housing – Shelter Program	102	\$1,171,170		6/30/22	\$0

COMMENT: This accounting unit represents the costs associated with assisting people who are homeless or experiencing housing instability access shelter and other support services to assist them in achieving housing stability and independence. These funds will be used towards contracts that are currently in process and will be encumbered when G&C approves the contracts.

Agency Name: 047 - Division Medicaid Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	7051	Child Health Insurance Program	101	\$(3,773,305)	TBD	6/30/2023	\$0

COMMENT: This accounting unit represents costs associated with Child Health Insurance capitation payments and fee-for-service provider payments for clients enrolled in New Hampshire's Medicaid program. Due to the Coronavirus Public Health Emergency (PHE), DHHS is not allowed to disenroll clients throughout the PHE as Section 6008 of the FFCRA provides a temporary 4.34 percentage point increase to the FMAP to States that meet certain conditions. These include maintaining eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020 and maintain Medicaid enrollment for certain beneficiaries through the end of the month in which the PHE ends. The increased FMAP is available for qualifying expenditures that were incurred on or after January 1, 2020 and through the end of the quarter in which the PHE, including any extensions, ends. The continuous enrollment requirement in section 6008(b)(3) of the FFCRA prevents states seeking to claim the temporary FMAP increase from terminating eligibility for individuals enrolled as of or after March 18, 2020, through the end of the month in which the PHE ends, even if the individual no longer meets eligibility requirements, unless the person voluntarily disenrolls or is no longer a state resident. The enrollment for this group has not increased at the same rate as the standard population. The increase is related to Qualifying State expense previously charged to AU7948 MCM now budgeted in AU7051 CHIP. These are expenses NH may claim at an increased Federal Match for standard Medicaid populations that have a Federal Poverty level between 133% and 196%. DMS is trending projected caseloads to continue to increase through QE June 2022. The PHE has been extended another 90 days from April 16, 2022.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	7939	State Phase Down	503	\$(1,684,303)	TBD	6/30/22	\$0

COMMENT: The rates for State Phase Down are updated on a calendar year basis. The PMPM rates for the second half of SFY22 are published in October. The rates are set in the fall by the Federal government for the following calendar year. The current PHE FMAP enhancement is received as a reduction to the monthly premium per client.

Due to the Coronavirus Public Health Emergency (PHE), DHHS is not allowed to disenroll clients throughout the PHE as Section 6008 of the FFCRA provides a temporary 4.34 percentage point increase to the FMAP to States that meet certain conditions. These include maintaining eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020 and maintain Medicaid enrollment for certain beneficiaries through the end of the month in which the PHE ends. The CY 2022 premium rate is 4.46% higher than budgeted and annual enrollment is projected to increase 8% from the previous fiscal year.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	7948	Medicaid Care Management	101	\$22,428,338	TBD	6/30/2023	\$0
10	7948	Medicaid Care Management	535	\$1,100,554	TBD	6/30/2023	\$0

COMMENT: This accounting unit represents costs associated with Medicaid Care management capitation payments and fee-for-service provider payments and DCYF/Children's Behavioral Health Services for clients enrolled in New Hampshire's Medicaid program. Due to the Coronavirus Public Health Emergency (PHE), DHHS is not allowed to disenroll clients throughout the PHE as Section 6008 of the FFCRA provides a temporary 6.2 percentage point increase to the FMAP to States that meet certain conditions. These include maintaining eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020 and maintain Medicaid enrollment for certain beneficiaries through the end of the month in which the PHE ends. The increased FMAP is available for qualifying expenditures that were incurred on or after January 1, 2020 and through the end of the quarter in which the PHE, including any extensions, ends. The continuous enrollment requirement in section 6008(b)(3) of the FFCRA prevents states seeking to claim the temporary FMAP increase from terminating eligibility for individuals enrolled as of or after March 18, 2020, through the end of the month in which the PHE ends, even if the individual no longer meets eligibility requirements, unless the person voluntarily disenrolls or is no longer a state resident. DMS is trending projected caseloads to continue to increase through QE June 2022. The PHE has been extended another 90 days from April 16, 2022.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	8009	Medicaid Mgmt Info System	102	\$1,319,591		6/30/2022	\$0

COMMENT: This accounting unit represents costs associated with Medicaid Management Info System (MMIS). The actual costs for operations and enhancement projects related to the MMIS system have cost less than budgeted. Reduced costs were due to negotiated pricing than was less originally budgeted.

Agency Name: 048 - Division of Elderly and Adult Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	9255	Social Services Block Grant	543	\$2,474,057	N/A	06/30/22	\$0

COMMENT: This accounting unit is used to support those who are aging or have a chronic illness or disability and need support to live independently. The department contracts with a number of providers for this service. A number of providers continue to experience workforce challenges, which impact their ability to provide services. The department is working with the providers on strategies to overcome these challenges.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2152	Waiver/NF Pmts – County Participation	502	\$1,106,485	N/A	N/A	\$0

COMMENT: This accounting unit represents the costs associated with the Nursing Facilities (NF) and Choices for Independence (CFI) which provide direct services to individuals eligible for Medicaid who also meet the clinical and financial eligibility standards defined in RSA 151-E for nursing facility long-term care. Services are provided either at home and community-based care through the CFI 1915 c Home and Community-Based Services waiver program or in a nursing facility.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2157	MQIP Payments	516	\$1,979,659	N/A	N/A	\$0

COMMENT: This accounting unit/class line represents payments that provide quarterly supplemental rates to nursing facilities for each paid Medicaid bed day at their facility in the prior quarter. Payments for additional FMAP earned are paid out intermittently during the year as funds are accepted. The expected excess amount is due to the timing of payments made.

Agency Name: 090 - Division of Public Health Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7965	Rural Health & Primary Care	103	\$4,503,744	N/A	06/30/23	\$0

COMMENT: This accounting unit is used to support costs associated with the State Loan Repayment Program (SLRP) in the Rural Health and Primary Care Section of the Division of Public Health Services. In House Bill 2, Laws of 2021, the program was granted authority to roll \$1,533,566 of the FY2021 appropriation balance forward in Class 103, in order to contract out with medical, dental, mental health and substance use disorder treatment services in underserved rural areas of the State. The Division is putting together a number of new contracts to bring forward to the Governor and Executive Council for approval in order to provide these services out in the communities that are in need and plan on utilizing these funds over the biennium. Pursuant to HB2, Laws of 2021, this appropriation will lapse 06/30/23.

Agency Name: HHS 092 - Behavioral Health

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	3384	Clinical Service	74	\$1,211,418	N/A	6/30/23	\$0

COMMENT: This accounting unit is used to support the Clinical Services unit within the Bureau of Drug & Alcohol Services to provide statewide services to individuals. Contract funds in this service area have not been fully allocated as procurements are in process targeting areas of the state that were not fulfilled during initial procurements this fiscal year.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	3384	Clinical Service	102	\$1,103,837	N/A	6/30/23	\$0

COMMENT: This accounting unit is used to support the Clinical Services unit within the Bureau of Drug & Alcohol Services to provide statewide services to individuals. Funds are available in this account as the budget guidance shifted where certain types of contracts should be charged, however, funding obligations from the prior fiscal years that were encumbered based on previous budget guidance have been able to be liquidated from closed contracts.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	2053	System of Care	102	\$11,482,561	N/A	6/30/23	\$0

COMMENT: This accounting unit is used to make contract payments to the many providers of Children's Mental Health services. This agency was appropriated money to implement services as outlined in Senate Bill 14, Laws of 2019. Due to the delay in RFP and contracting resulting from the ongoing pandemic concerns and workforce shortages, there was a delay in the time line of various project implementations. Major projects have begun and spend is occurring, however, the delays and technical system challenges are impacting expense recognition.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	4117	CMH Program Support	102	\$27,243,422	N/A	6/30/23	\$0

COMMENT: This accounting unit is used to make contract payments to the many providers of Mental Health services. This agency was appropriated money to implement portions of the 10 Year Mental Health Plan. Contracts are currently in process and expenditures will increase once those contracts are approved and the programs, such as the supported housing expansion, are fully implemented.

Agency Name: HHS 093 - Developmental Services

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7014	Early Intervention	502	\$1,096,895	N/A	N/A	N/A

COMMENT: This accounting unit is used to provide services to those children who require Early Intervention services through the Home and Community Based 1915 (c) Waiver. Providers continue to experience workforce challenges and as a result, impacting the amount of processed claims.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7100	Developmental Services	502	\$21,801,083	N/A	N/A	N/A

COMMENT: This accounting unit is used to provide developmental services through the Home and Community Based 1915 (c) Waiver. The department continues to release additional dollars to support those in need, however during the third quarter of SFY 22 there continued to be a higher than usual amount of Prior Authorizations for services pending. This is partially due to staffing within and outside of the department. It is expected that processed claims will continue to increase during the next quarter. Funds in this accounting unit are Dedicated Funds and are non-lapsing and continually appropriated.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7110	Children's IHS Waiver	502	\$2,348,201	N/A	N/A	N/A

COMMENT: This accounting unit supports providing services for the In Home Supports (IHS) Medicaid 1915 (c) Home and Community Based Services Waiver for Children with Disabilities. The department continues to release additional dollars to support those who were waiting for services. Those services are in the process of starting and providers have begun to bill for these services. Providers continue to experience workforce challenges and as a result, some services are starting later than originally anticipated. Additionally, some providers are unable to provide services in the home as families are still hesitant to engage in "in-home services" due to the pandemic. Funds in this accounting unit are considered Dedicated Funds and are non-lapsing and continually appropriated.

Agency Name: HHS 094 - New Hampshire Hospital

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	3073	Forensic Hospital	103-Contracts For Op Services	\$28,999,868	N/A	Non-lapsing	\$0

COMMENT: This appropriation is to construct a 24-bed forensic psychiatric hospital. The project is currently in the design phase, actual expenditure projections are indeterminable at this time. Pursuant to HB2 Chapter 91, these appropriations are non-lapsing, provided that any unexpended amount following construction shall lapse to the general funds.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	8400	NHH- Admin	102-Contracts For Program Services	\$1,501,497	N/A	N/A	\$0

COMMENT: Pursuant to Chapter 346, Laws of 2019, 219 Appropriation; Department of Health and Human Services; these funds are appropriated for the purpose of operating a psychiatric treatment facility for children. These funds are non-lapsing.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	8410	NHH- Facility / Patient Support	103-Contracts For Op Services	\$2,588,074	N/A	N/A	\$0

COMMENT: Pursuant to Chapter 346, Laws of 2019, 221 Appropriation; Department of Health and Human Services; these funds are appropriated to repurpose the children's unit at New Hampshire Hospital. Due to the pandemic, these renovation were delayed. These funds are non-lapsing.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
10	8750	Acute Psychiatric Services	102-Contracts For Program Services	\$(3,007,105)	N/A	6/30/22	\$0

COMMENT: This appropriation represents the costs associated with contracts for direct care services for the acute psychiatric services provided to patients at NHH. These monies are being used for contracts

with primary care health providers throughout the State. The projected shortfall will be resolved by a Department-wide transfer pending Fiscal/G&C approval. These appropriations lapse 06/30/22.

Agency Name: HHS 095 Office of the Commissioner

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	1919	COVID19 FEMA DHHS	020	\$(20,795,762)		NA	NA
010	1919	COVID19 FEMA DHHS	103	\$7,157,920	N/A	NA	NA

COMMENT: This accounting unit supports the effort in supplying the State with PPE and other necessary supplies and services during the COVID19 pandemic. As such, the spending is variable throughout the year. Currently FEMA is scheduled to end reimbursement on 6/30/2022.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	5685	MANAGEMENT SUPPORT	028	\$1,248,945	N/A	6/30/22	\$0
010	5685	MANAGEMENT SUPPORT	103	\$2,157,671	N/A	6/30/22	\$0

COMMENT: This accounting unit is responsible for ensuring DHHS has sufficient and adequate space for the conduct of all its business, including DHHS managed institutions including Sununu Youth Services Center, New Hampshire Hospital, and Glenclyff Home, district and offices located throughout the State, and state-owned facilities managed by Department of Administrative Services, Bureau of Facilities Management. Also included are Inventory management and control services, Worker Safety and Prevention, and Transportation (Fleet) services. As such, the spending is variable and based on when projects are started and completed.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	5952	Bureau of Information Services	027	\$8,309,650	N/A	6/30/22	\$0

COMMENT: This accounting unit provides strategic planning, policy direction, project management, standards and operational oversight for electronic information systems supporting all DHHS program units and administrative support services to ensure consistency and uniformity. As such, the spending is variable and based on when projects are started and completed.

Department of Transportation – Variance Review – Third Quartile – FY 2022

Agency Name: **DOT 96** Total Variance for Department: **Excess \$189,968,244***

Agency Name & Reporting Fund: DOT 96 General Fund

Total Variance for Fund: Excess \$21,894,361*

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	1214	State Aid Bridge	073-Grants Non-Federal	\$5,190,741	N/A	Non- Lapsing	N/A

COMMENT: This class funds municipally owned bridge projects and is nearly all encumbered. The budget variance is due to timing of and billing for project expenditures from the municipalities.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	3897	State-Owned Bridge Construction	400-Construction Repair Material	\$4,016,120	N/A	Non- Lapsing	N/A

COMMENT: This class funds construction expenditure related to state-owned bridges and is nearly all encumbered. The budget variance is due to the timing of and billing for construction costs.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7767	Transportation Proj CH 91 L 21	030-Equipment New Replacement	\$4,500,000	N/A	06/30/23	\$0

COMMENT: This class funds the replacement of the Department of Transportation's fleet vehicles and equipment. The budget variance is due to the time needed for the purchasing process, the equipment-build and delivery timeframe from the selected vendor after low bid process. These funds have been encumbered and we do not anticipate any lapse in this appropriation.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7767	Transportation Proj CH 91 L 21	072-Grants Federal	\$3,750,000	N/A	Non- Lapsing	N/A

COMMENT: This class is for matching funds for Federal discretionary grants. The Department is applying for grants and expenditures will be based on award of a grant and the timing of the construction projects.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7767	Transportation Proj CH 91 L 21	073-Grants Non-Federal	\$2,437,500	N/A	Non- Lapsing	N/A

COMMENT: This class funds construction expenditures for Tilton Project # 29753. The budget variance is due to the timing and billing for construction costs.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7767	Transportation Proj CH 91 L 21	400- Construction Repair Material	\$3,750,000	N/A	06/30/23	\$0

COMMENT: This class funds construction expenditures related to state highway and bridge betterment projects. Funds have been encumbered for FY22 and are anticipated to be spent during the summer construction season into FY23. The budget variance is due to the timing of and billing for construction costs.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
010	7767	Transportation Proj CH 91 L 21	401-Land Interest	\$(1,750,000)	N/A	Non- Lapsing	N/A

COMMENT: This class funds FHWA payback of right of way expenditures for the unbuilt Conway Bypass project. The payback has been made and there are no funds available in this class line.

Agency Name & Fund: DOT 96 Highway Fund

Total Variance for Fund: Excess \$31,301,661*

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	2939	Transfers to Other Agencies	027-Transfers to DoIT	\$1,752,772	N/A	6/30/22	\$143,500

COMMENT: This class funds DoIT services provided to the Department of Transportation (DOT). Activity in this class line is dependent upon the submission of invoices from DoIT for expenditures incurred on DOT's behalf. We anticipate lapsing funds in an amount to be determined in conjunction with DoIT.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	2928	Winter Maintenance	020-Current Expenses	\$4,155,269	N/A	6/30/22	\$0

COMMENT: This class funds materials and supplies related to winter maintenance activities including salt and sand. These items are purchased and stockpiled in preparation for winter snow and ice removal prior to the season. We do not anticipate any lapse in this class.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	2928	Winter Maintenance	060-Benefits	\$(1,277,159)	Benefit Sweep Account		

COMMENT: This class funds benefits associated with overtime for highway maintainers during the winter season. The shortfall will resolve itself through the sweep process undertaken by the Department of Administrative Services.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3005	Mechanical Services Bureau	030-Equipment New Replacement	\$5,042,077	N/A	6/30/22	\$0

COMMENT: This class funds the replacement of the Department of Transportation's fleet (passenger and construction vehicles) equipment. The budget variance is due to the time needed for the purchasing process, the equipment-build and delivery timeframe from the selected vendor after low bid process. These funds have been encumbered and we do not anticipate any lapse in this class line at year end.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3007	Highway Maintenance	010-Personal Services Perm Class	\$1,397,806	N/A	6/30/22	\$2,900,000

COMMENT: This class funds payroll for highway and winter maintenance personnel. The budget variance is due to the Department's vacancy rate for employees. It is anticipated there will be a lapse of \$2.9M.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3007	Highway Maintenance	060-Benefits	\$2,539,618	N/A	6/30/22	\$5,200,000

COMMENT: This class funds benefits for highway and winter maintenance personnel. The budget variance is due to the Department's vacancy rate and benefit mix for employees. At this time, we are predicting a lapse of \$5.2M.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3198	Fuel Distribution	020-Current Expenses	\$1,615,485	N/A	Non- Lapsing	N/A

COMMENT: This class funds the purchase of fuel for the state fueling sites used by state agencies and municipalities. The current YTD rate of expenditures in FY2022 is consistent with FY2021 expenditures for fuel for this same time period.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3049	Non- Participating Cons/Reconst	400- Construction Repair Material	\$1,791,745	N/A	Non- Lapsing	N/A

COMMENT: This class funds the payback of ineligible federal expenditures and other necessary project expenses deemed ineligible for federal reimbursement.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
015	3049	Non- Participating Cons/Reconst	401-Land Interest	\$14,284,048	N/A	Non- Lapsing	N/A

COMMENT: This class funds FHWA payback of right of way expenditures for the unbuilt Conway Bypass project and other ineligible federal expenditures. In the first quarter of federal fiscal year 2022, \$1M was expended as payback on the unbuilt Conway Bypass project with the remaining funds to be paid in federal fiscal years 2023-24.

Agency Name & Fund: DOT 96 Turnpike System

Total Variance by Fund: Excess \$136,772,222*

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7022	Administrative Support	046-Consultants	\$1,316,993	N/A	6/30/22	\$300,000

COMMENT: This class funds consultants associated with Administrative Support of Engineering Consultants through our Statewide contracts for various projects, studies, environmental support, and SADES development. Several of the environmental efforts will be finished this year. The majority of funds are encumbered for the AET conversion in Dover and Rochester.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7025	Renewal - Replacement	400-Construction Repair Material	\$(1,897,223)	N/A	Non-Lapsing	N/A

COMMENT: This class funds the Renewal and Replacement program and construction projects for the maintenance of the Turnpike System's infrastructure. Projects are seasonal and expenditures will align with the ebb and flow of the work as it is incurred.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7050	Toll Collection	037-Technology-Hardware	\$2,218,483	N/A	6/30/22	\$0

COMMENT: This class funds Toll Collection Technology Hardware. No lapse is anticipated with the recent Lane System Contract with Conduent to update our existing lane system as funds will be encumbered upon G&C approval.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7050	Toll Collection	046-Consultants	\$1,228,715	N/A	6/30/22	\$0

COMMENT This class funds Consultants associated with our contractor Kapsch for the All-Electronic Tolling (AET) project in Dover-Rochester and our new Lane System Contractor Conduent. No lapse is anticipated, and funds will be encumbered upon G&C approval of the contract.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7050	Toll Collection	102-Contracts for Program Services	\$3,095,990	N/A	6/30/22	\$0

COMMENT: This class funds the monthly operations and maintenance payments to the Turnpikes' vendor Cubic Transportation Systems Inc. to operate the E-ZPass Call Center, Walk-in-Centers, E-ZPass transponder inventory, E-ZPass customer accounts, reciprocity payments between other IAG tolling agencies and toll violation processing. The amounts billed by the vendor and subsequent payments vary based on the number of E-ZPass transactions in each month. The majority of available funds are encumbered, and additional change orders included in the contract will be paid by year end. No lapse is anticipated.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7499	Turnpike Debt Service	043-Debt Service Treasury	\$(9,850,484)	N/A	6/30/22	\$0

COMMENT: This class funds the Turnpike Debt Service. The budget variance is due to the timing of debt payments that are on a set schedule. This class is not expected to lapse.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7507	RSA 237:2 VII Central NH TPK	046-Consultants	\$8,892,798	N/A	Non- Lapsing	N/A

COMMENT: This class funds capital program projects related to the Central Turnpike. The budget variance is due to the timing of and billing for project costs. Nashua-Merrimack-Bedford 13761 design phase is ramping up for the 13761A project and additional expenditures are expected over the 4th quarter FY 22 and into FY 23.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7507	RSA 237:2 VII Central NH TPK	400- Construction Repair Material	\$46,393,229	N/A	Non- Lapsing	N/A

COMMENT: This class funds capital program projects related to the expansion of the Central Turnpike. The budget variance is due to the timing of and billing for construction costs. Nashua-Merrimack-Bedford 13761D construction project was approved at G&C and is expected to see additional expenditures over the 4th quarter FY 22 and into FY 23.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7507	RSA 237:2 VII Central NH TPK	401-Land Interest	\$5,562,765	N/A	Non- Lapsing	N/A

COMMENT: This class funds the capital program projects related to the Central Turnpike. Several projects are in the beginning of the design phase with right of way purchases anticipated in the future.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7511	Toll Collection Equipment	046-Consultants	\$1,135,950	N/A	Non- Lapsing	N/A

COMMENTS: This class funds capital program projects related to the acquisition of Toll Collection Equipment in the legislatively approved Ten Year Plan (TYP). The budget variance is due to the timing of and billing for consultant costs. The Department is finalizing the consultant contract for Bedford All Electronic Tolling (AET).

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7511	Toll Collection Equipment	400- Construction Repair Material	\$40,531,376	N/A	Non- Lapsing	N/A

COMMENT: This class funds the capital program projects related to the acquisition of Toll Collection Equipment in the legislatively approved Ten Year Plan (TYP) authorizing AET in Dover, Rochester, and Bedford. The Dover-Rochester AET project is under construction. The project is anticipated to open AET in the Fall 2022. Expenditures will be ramping up in in the 4th quarter FY 22 and continuing onward into FY 23 and FY 24.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7512	L92C217- Spaulding Exit 10	046-Consultants	\$1,500,000	N/A	Non- Lapsing	N/A

COMMENT: This class funds the capital program related to a study for future Exit 10 on the Spaulding Turnpike. The study has been moved to FY 2024 based on the Draft TYP 2023-2032.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7514	Spaulding TPK/US 4/NH 16	046-Consultants	\$1,738,638	N/A	Non- Lapsing	N/A

COMMENT: This class funds capital program projects related to the expansion of the Spaulding Turnpike. The budget variance is due to the timing of and billing for consultant costs. The Newington General Sullivan Bridge project is in design with expenditures in the 4th quarter but most of the expense will occur in FY 23 and FY 24. The majority of the funds are encumbered.

FUND	AU	AU NAME	CLASS	AMOUNT EXCESS (SHORT)	RESOLVE SHORTFALL FROM	LAPSING DATE	LAPSE ESTIMATE
017	7514	Spaulding TPK/US 4/NH 16	400-Construction Repair Material	\$34,904,992	N/A	Non- Lapsing	N/A

COMMENT: This class funds capital program projects related to the expansion of the Spaulding Turnpike. Year-to-date expenses are appropriate based on the construction schedules for the Spaulding Turnpike expansion projects. The Newington maintenance facility will be advertising in May and will be expended in FY 23 and FY 24.

***Variance totals reflect state-share funds/classes over/under minimum threshold of \$1 million**